IN THE HIGH COURT OF JUDICATURE, ANDHRA PRADESH
AT HYDERABAD
(Special Original Jurisdiction)

FRIDAY, THE FIRST DAY OF DECEMBER
TWO THOUSAND AND SIX

PRESENT

THE HON'BLE MR JUSTICE J.CHELAMESWAR
AND
THE HON'BLE MR JUSTICE D.APPA RAO

WRIT PETITION No.25005 OF 2006

Between:

M/s.V.Prasad Naidu, Aditya Nagar,
Rep. By its Proprietor V.Prasad Naidu.

..... PETITIONER

AND

Commercial Tax Officer-No.1,
Nellore, and others.

....RESPONDENTS

THE HON'BLE MR JUSTICE
J.CHELAMESWAR
AND
THE HON'BLE MR JUSTICE
D.APPA RAO

WRIT PETITION No.25005 OF 2006

O R D E R
(Per Sri Justice J.Chelameswar)

The petitioner being a proprietary concern engaged in the business of execution of works contracts is an assessee on the rolls of the first respondent under the APGST Act. For the assessment year 2001-2002, the tax liability of the petitioner under the above-mentioned Act came to be determined by the 1st respondent by an order dated 04.01.2003. However, the 2nd respondent in purported exercise of the power under Section 20(2) of the APGST Act revised the assessment order of the 1st respondent by his proceedings dated 12.04.2006 and came to the conclusion that the petitioner is liable to pay an higher amount of tax than the one determined by the 1st respondent. Aggrieved by the same, the petitioner carried the matter in appeal before the Sales Tax Appellate Tribunal. Along with the appeal, the petitioner also moved an application before the 3rd respondent seeking stay of recovery of the disputed tax during pendency of the appeal. The said application was rejected by the 3rd respondent by an order dated 19.09.1006 and hence the present writ petition.

Heard the learned Government Pleader.

In the circumstances, we are of the opinion that the writ petition can be disposed of at the admission stage itself by directing the respondents not to take any coercive steps for recovery of the disputed tax on condition the petitioner deposits 50% of the disputed tax, as determined by the 2nd respondent, within a period of six weeks from today. The amount of tax, if any, paid already towards the disputed tax, shall be given credit while computing the above-mentioned amount of 50%.

With the above direction, the writ petition is disposed of.

JUSTICE J.CHELAMESWAR

JUSTICE D.APPA RAO

1st DECEMBER, 2006
PGS

THE HON'BLE MR JUSTICE
J.CHELAMESWAR
AND
THE HON'BLE MR JUSTICE
D.APPA RAO

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WRIT PETITION No.25005 OF 2006
(Per Sri Justice J.Chelameswar)

1ST DECEMBER, 2006